

**Agenda Item No. 6  
Appendix 2**

Mrs Elizabeth Cave  
West Mercia Police Authority HQ  
Room 24  
Hindlip Hall  
PO Box 55  
Worcester  
WR3 8SP

David Buckland  
Director of Resources  
tel: 01562 732100  
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email: [david.buckland@wyreforestdc.gov.uk](mailto:david.buckland@wyreforestdc.gov.uk)  
my ref: DWB/PAH  
your ref:  
date: 29 September 2011

Dear Liz,

**Wyre Forest District Council - Audit for the year ended 2010 - 2011**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers, the following representations given to you in connection with your audit of Wyre Forest District Council's financial statements for the year ended 2010-11.

***Compliance with the statutory authorities***

I have fulfilled my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom which give a true and fair view of the financial position and financial performance of the Council, for the completeness of the information provided to you, and for making accurate representations to you.

***Uncorrected misstatements***

The effects of uncorrected financial statements misstatements summarised in the attached schedule are not material to the financial statements, either individually or in aggregate.

***Supporting records***

All relevant information and access to persons within the entity has been made available to you for the purpose of your audit, and all the transactions undertaken by the Council have been properly reflected and recorded in the financial statements.

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**Resources Directorate**  
Duke House  
Clensmore Street  
Kidderminster  
Worcestershire DY10 2JX

David Buckland, Director of Resources

### ***Irregularities***

I acknowledge my responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud or error.

I also confirm that I have disclosed:

- my knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements;
- my knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others; and
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

### ***Law, regulations, contractual arrangements and codes of practice***

I have disclosed to you all known instances of non-compliance, or suspected non-compliance with laws, regulations and codes of practice, whose effects should be considered when preparing financial statements.

Transactions and events have been carried out in accordance with law, regulation or other authority. The Council has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance.

All known actual or possible litigation and claims, whose effects should be considered when preparing the financial statements, have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

### ***Accounting estimates including fair values***

I confirm the reasonableness of the significant assumptions used in making the accounting estimates, including those measured at fair value.

### ***Related party transactions***

I confirm that I have disclosed the identity of Wyre Forest District Council's related parties and all the related party relationships and transactions of which I am aware. I have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirement of the framework.

David Buckland, Director of Resources

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***Subsequent events***


All events subsequent to the date of the financial statements, which would require additional adjustment or disclosure in the financial statements, have been adjusted or disclosed.

***Specific representation***

I confirm that the earmarked reserve described as 'revenue financing reserve for capital purposes' is intended to be used for capital expenditure in 2011/12.

Signed on behalf of Wyre Forest District Council.

I confirm that the this letter has been discussed and agreed by the Council

Signed 

Name **DAVID BUCKLAND**

Position **DIRECTOR OF RESOURCES**

Date **29 SEPTEMBER 2011**

David Buckland, Director of Resources

**Resources Directorate**  
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Clensmore Street  
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